

ABSTRAK

PENGARUH KESADARAN WAJIB PAJAK, KEGIATAN SOSIALISASI PERPAJAKAN, DAN PEMERIKSAAN PAJAK TERHADAP PENERIMAAN PAJAK PENGHASILAN DI KPP PRATAMA BANDUNG CIBEUNYING

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Penelitian ini bertujuan untuk mengetahui apakah kesadaran wajib pajak, kegiatan sosialisasi perpajakan, dan pemeriksaan pajak mempengaruhi penerimaan pajak penghasilan di KPP Pratama Bandung Cibeunying. Kesadaran wajib pajak diukur dari jumlah SPT Masa PPh 25 yang dilaporkan tepat waktu. Kegiatan sosialisasi perpajakan diukur dari jumlah kegiatan sosialisasi yang diadakan KPP Pratama Bandung Cibeunying untuk wajib pajak orang pribadi. Pemeriksaan pajak diukur dari jumlah STP PPh 25 yang diterbitkan bagi wajib pajak orang pribadi. Penerimaan PPh adalah jumlah penerimaan angsuran PPh pasal 25 wajib pajak orang pribadi di KPP Pratama Bandung Cibeunying. Penelitian ini menggunakan metode *time series* dan data kuantitatif berupa data sekunder yang diperoleh dari KPP Pratama Bandung Cibeunying untuk tahun pajak 2011 sampai 2015 setiap bulannya. Teknik analisa data yang digunakan adalah regresi linier berganda. Penelitian ini membuktikan bahwa kesadaran wajib pajak berpengaruh positif terhadap penerimaan pajak penghasilan di KPP Pratama Bandung Cibeunying, sosialisasi perpajakan tidak berpengaruh positif terhadap penerimaan pajak penghasilan di KPP Pratama Bandung Cibeunying dan pemeriksaan pajak berpengaruh positif terhadap penerimaan pajak penghasilan di KPP Pratama Bandung Cibeunying.

Kata kunci : Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Pemeriksaan Pajak, Penerimaan Pajak Penghasilan.

ABSTRACT

THE INFLUENCE OF TAXPAYERS AWARENESS, TAX SOCIALIZATION ACTIVITIES, AND TAX INSPECTION TOWARD INCOME TAX REVENUE IN BANDUNG CIBEUNYING TAX OFFICE

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This research aimed to determine whether taxpayers' awareness, tax socialization activities, and tax inspection affects the income tax revenue in KPP Pratama Bandung Cibeunying. Taxpayers' awareness was measured by the number of Income Tax Article 25 which were reported timely. Taxation socialization activities was measured by the number of socialization activities held by KPP Pratama Bandung Cibeunying for individual taxpayers. Tax inspection was measured by the number of Income Tax Article 25 issued for individual taxpayers. Income tax revenue is the amount of the installment receipt of Income Tax Article 25 from individual taxpayers in KPP Pratama Bandung Cibeunying. This research used time series method and quantitative data in the form of secondary data obtained from KPP Pratama Bandung Cibeunying for the fiscal years of 2011 until 2015 each month. The data analysis technique used was multiple linear regression. This research proved that taxpayers' awareness effects positively towards income tax revenue in KPP Pratama Bandung Cibeunying, tax socialization do not effects positively towards income tax revenue in KPP Pratama Bandung Cibeunying and tax inspection effects positively towards income tax revenue in KPP Pratama Bandung Cibeunying.

Keywords: Taxpayers' Awareness, Tax Socialization, Tax Inspection, Income Tax Revenue.